only. *Robinson, Patents*, 228. By the weight of authority a combination of old elements is patentable when the several elements of which it is composed produce by their joint action either a new and useful result or an old result in a cheaper or otherwise more advantageous way. *Niles Tool Co. v. Betts Machine Co.* 27 Fed. 301; *Stephenson v. Brooklyn R. R. Co.*, 114 U. S. 149. It has been held that, in order that a combination of old elements be patentable, there must be some new results obtained. *Hoffman v. Young*, 18 O. G. 794; *Stutz v. Armstrong*, 28 O. G. 367. But the weight of authority is with the present case. *Rob., Patents*, § 155, N. 1.

TAXATION—DUE PROCESS OF LAW.—DELAWARE, LACKAWANNA & WESTERN R. R. Co. v. COMMONWEALTH OF PENNSYLVANIA.—25 SUP. CT, 669.—Where the capital stock of a corporation is appraised for the purpose of taxation without deducting the value of property held by the corporation outside and beyond the jurisdiction of the state making the appraisement, *held*, that the collection of a tax under such an appraisement would amount to the taking of property without due process of law. The Chief Justice, *dissenting*.

A state cannot tax property situated without its territorial limits. *Cooley, Taxation*, 84; *Darwin v. Strickland*, 57 N. Y. 492. And it is almost universally held that the capital of a corporation is represented by the property in which it has been invested and that a tax upon the capital stock is in effect a tax upon such property. *Gordon's Exr. v, Baltimore*, 5 Gill 231; *Rome R. R. Co. v. Rome*, 14 Ga. 275; *Cooley, Taxation*, 396. Private corporations are held to be "persons" within the clause of the Fourteenth Amendment relating to due process of law. *County of Santa Clara v. Southern Pac. R. R.* 18 Fed. 385. This decision is distinguishable from *Adams Express Co. v. Ohio*, 163 U. S. 194, holding that it was not a violation of the Fourteenth Amendment where a tax was laid upon the property of a corporation in the state, assessed on a basis of valuation derived by the rule of proportion to the whole capital stock.

WILLS—BEQUEST TO WIFE—DIVORCE—IN RE JONES' ESTATE, 60 ATL. 915 (Pa.).—*Held*—Bequest to my "wife. M. B." is not revoked by implication because subsequently the wife procured an absolute divorce, the word "wife" being descriptive only. Mitchell, C., J. *dissenting*.

It is now well settled in this country that a bequest to a wife by name does not imply a continuing condition and is not revoked by divorce. So "to my wife A," *Card v. Alexander*, 48 Conn. 492; *Peck, Husband and Wife*, 226; to "my intended wife E. J.," *Charlton v. Miller*, 27 Ohio, St. 298; so for insurance policy payable to "my wife M. B," *Brown v. Grand A. O. of U. W.*, 208 Pa. 101; as to wife in devise to "T. B. and R. his wife," *Bullock v. Lilley*, 1 N. J. Eq. 489; so to "my present wife" entire will not revoked. *Baacke v. Baacke*, 50 Neb. 18. A will, however, is revoked where there has been an absolute divorce and the reciprocal property right have been arranged between the parties. *Lansing v. Haynes*, 95 Mich. 16; *Schouler Wills*, Section 426 A. The English courts, although formerly in according with American decisions, *Bullmore v. Wynter*, 22 Ch. D. 619 and *Boddington. v. Clairat*, 25 Ch. D. 685, have recognized revocation of requests by divorce in *Hitchins v. Morrieson*, 40 Ch. D. 30, and criticized the holding in the cases above cited.

WILLS—CONSTRUCTION—BEQUEST TO CREDITOR—ADEMPTION—IN RE ARNTON, 94 N. Y UPP. 741.—Where the testator made a bequest to his credi-